



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

August 21, 2006

Governing Board
San Simon Unified School District No. 18
P.O. Box 38
San Simon, AZ 85632-0038

Members of the Board:

We have received the District's audit reports for the 2 years ended June 30, 2005, and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2005. Therefore, the District has met the report submission requirements for those years.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA
Accounting Services Manager

cc: Ms. Kathy Moore, Superintendent
San Simon Unified School District No. 18
The Honorable Trudy Berry, Cochise County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education